

**CTP GROUP
CORPORATION**

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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No.: 1408/2026/CV-CTP

Hanoi, 14 August 2026

*Re: Explanation regarding the reviewed
2026 semi-annual financial statements*

**To: STATE SECURITIES COMMISSION OF VIETNAM
HANOI STOCK EXCHANGE**

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance on information disclosure on the securities market, CTP Group Corporation (ticker: CTP) hereby provides an explanation for the variance in profit after tax in its reviewed 2026 semi-annual financial statements as follows:

1. Profit after corporate income tax reported in CTP's Income Statement for the reporting period was as follows:

- For the period ended 30 June 2026: **140,006,898 VND**
- For the period ended 30 June 2025: **331,240,614 VND**

The corresponding decrease was 57.73%.

2. The principal reasons for the 57.73% decrease in profit after corporate income tax are as follows:

- Profit after tax for the first six months of 2026 decreased by 57.73% compared to the same period in 2025, mainly because the Company is in the phase of re-entering and gradually expanding its agricultural business activities again, particularly in coffee and pepper. Although revenue has improved, business efficiency has not increased correspondingly since the Company needs time to rebuild supply sources and expand its customer base in a highly competitive market context, while raw material and transportation costs are trending upward.
- In addition, during the same period in 2025, the Company recorded profit from financial investment activities, whereas in the first six months of 2026, profit mainly came from production and business operations, leading to a decline in profit after tax compared to the same period.

The above constitutes CTP's full explanation. This explanation is attached to CTP's reviewed 2026 semi-annual financial statements.

Yours sincerely./.



Recipients:

- *As above;*
- *Archived.*



CTP GROUP CORPORATION

NGUYEN VIET THINH

